

**Table 9.14-- NUMBER OF EXEMPTIONS AND ADJUSTED GROSS INCOME
REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS:
TAX YEARS 1980 TO 2000**

Tax year	Number of returns	Number of exemptions 1/	Adjusted gross income (less deficit)		
			Total (\$1,000)	Per return (dollars)	Per exemption 1/ (dollars)
1980	424,177	936,056	7,320,740	17,259	7,821
1981	437,977	957,338	7,870,617	17,970	8,221
1982	445,953	1,027,743	8,236,603	18,470	8,014
1983	450,097	1,037,030	8,652,808	19,224	8,344
1984	461,424	1,055,297	9,322,406	20,204	8,834
1985	470,745	1,071,202	9,965,599	21,170	9,303
1986	485,014	1,096,934	10,959,168	22,596	9,991
1987	506,302	1,112,189	12,670,065	25,025	11,392
1988	520,575	1,087,534	14,215,978	27,308	13,072
1989	542,943	1,120,071	15,851,813	29,196	14,153
1990	555,488	1,145,166	17,462,616	31,437	15,249
1991	567,412	1,173,631	17,778,657	31,333	15,148
1992	569,334	1,179,166	18,398,690	32,316	15,603
1993	556,041	1,173,229	18,519,252	33,306	15,785
1994	554,077	1,172,855	18,507,502	33,402	15,780
1995	549,519	1,171,533	19,057,384	34,680	16,267
1996	549,619	1,066,834	19,537,774	35,548	18,314
1997	552,105	1,197,378	20,367,085	36,890	17,010
1998	553,525	1,090,735	20,874,106	37,711	19,138
1999	558,612	1,093,731	22,327,292	39,969	20,414
2000	572,178	1,110,699	23,929,238	41,821	21,544

1/ Exemptions for age or blindness excluded through 1981 and included thereafter. "Number of exemptions" also includes responses of taxpayers who checked the boxes on their tax returns for age 65 or over or for blindness, partly to justify the additional standard deductions for age or blindness. Treating these responses as if they were for personal exemptions enables some comparability to be maintained in the State data between years starting with 1987 (the first year for which the additional standard deductions were allowed for age and blindness) and earlier years, when additional personal exemptions were allowed for this purpose, instead. Note, though, that these responses were not included in the 1996 statistics, so data for that year are not altogether comparable with those for 1997 and years preceding 1996.

Source: U.S. Treasury Department, Internal Revenue Service, *Statistics of Income. Individual Income Tax Returns* (annual); *SOI Bulletin*, Summer 1985, p. 93; Winter 1985-86, p. 97; Winter 1986-87, p. 83; Fall 1990, pp. 11-57; Winter 1990-91, p. 58; Spring 1993, p. 148; Fall 1994, p. 148; Spring 1995, p. 132; Spring 1996, p. 118; Spring 1997, p. 151; Spring 1998, p. 163; Spring 1999 <<http://ftp.fedworld.gov/pub/irs-soi/97in12hi.exe>>; Spring 2000 <<http://ftp.fedworld.gov/pub/irs-soi/98in12hi.xls>>; Spring 2001 (p. 235) <<http://ftp.fedworld.gov/irs-soi/99in12hi.xls>> accessed July 28, 2001; Spring 2002 (forthcoming) and <<http://www.irs.ustreas.gov/pub/irs-soi/00in12hi.xls>> accessed July 15, 2002; and calculations by Hawaii State Department of Business, Economic Development & Tourism, and records.